

government briefs

FEDERAL TAX legislation which became effective January 1 contains some restrictive new provisions that could affect golf course superintendents and others in the industry - especially with regard to business automobiles.

For one thing, strict rules for record keeping are now in force. Drivers must keep logs detailing each trip's date, mileage and business purpose and certify to the Internal Revenue Service that they are keeping the logs up to date during the year.

Deductions for business cars that were purchased after June 18, 1984, are now limited to \$4,000 for the first year and \$6,000 for subsequent years. Depreciation must be taken in installments over as many years as necessary to reduce the car's basis to zero. This means more expensive cars will take longer to write off.

Also, the first year investment tax credit - previously 6 percent of the cost of the car - now is limited to \$1,000. And drivers who use their cars for business purposes half the time or less will get no investment tax credit.

Provisions now also allow the federal government to recapture both investment credit and depreciation when car buyers at first expect to use their cars for business more than half the time - but then don't.

To prevent circumventing the new legislation by leasing instead of buying cars, IRS is issuing regulations designed to limit the amount of lease payment that is deductible.

(government news continued on following page)

BAY IRRIGATION & TURF SUPPLY 2041 Commerce Avenue Concord 94520	EWING IRRIGATION PRODUCTS 2462 Polvorosa Ave San Leandro 94577
CIARDELLA GARDEN SUPPLY, INC Top Dressing-Sand-Gravel 2027 E. Bayshore, Palo Alto 94304	SIERRA PACIFIC TURF SUPPLY 615 Union Ave Campbell 95008
H. V. CARTER COMPANY, INC 1700 East 14th St, Box 12006 Oakland 94604	TURF & INDUSTRIAL EQUIPMENT CO Cushman - Dainatsu - Sanfu 408 727-5660 (collect)

gov't news cont.

WIDESPREAD GROUNDWATER problems have prompted three California congressmen to petition EPA administrator William Ruckelshaus requesting that the entire Santa Clara Valley, which includes the cities of San Jose and Santa Clara, be listed on the Superfund national priorities list.

Ten to 15 sites in the Santa Clara Valley are already under consideration for the upcoming NPL update. The congressmen said over 120 toxic waste leaks have been identified in the area and a site-specific approach is ineffective, considering the difficulty in source identification.

* (Both articles from Golf Course Management)

PUMP REPAIR SERVICE CO
San Francisco, CA
415 467-2150

RAIN BIRD - Phil Vangene
6380 Benner Ct
Pleasanton 94566

SCOTTS PROTURF
3785 Vista Drive
Soquel 95073

SHELTON TRANSFER SERVICE, INC.
Sand Gravel & Top Dressing
1996 Oakland Rd, San Jose 95131

WESTERN FARM SERVICE
Fertilizers & Pesticides
38 Beta Ct, Ste B8, San Ramon

WESTERN LAWN EQUIPMENT COMPANY
50 Edwards Court
Burlingame 94010



GCSAA officers took time out from their busy Executive Committee meeting agenda in San Francisco to meet with some of the golf industry leadership in Northern California. From left: David Craves, president, H.V. Carter Co. (Jacobsen Distributor); Riley L. Stottern, CGCS, Secretary-Treasurer, GCSAA; Gene D. Baston, CGCS, Vice-President, GCSAA; Jim Timmerman, CGCS, President, GCSAA; Mike Clark, President, GCSA of Northern California; Gene Warne, President & CEO Westoro (Toro Distributor); Ron Reed, Western Director, USGA Regional Affairs; John M. Schilling, Executive Director, GCSAA; Ken Sakai, President-Elect, GCSA of Northern California.